G. R. S. IX-5]

*Previous references.*

1891-92
~~191~~ .
( G. 7. )

File No. 21

Serial Nos. 1 — 11

*Later references.*

~~K.R.~~ G.7.6-1892

# GENERAL AND REVENUE SECRETARIAT.

---

*Serial Nos.* 1 — 11

**Part B for** May 1896

---

SUBJECT.

Custody of Government Money, Stamps &c in Government Treasuries.

---

P. 56
(F. 41)

Countermarked

W D 88—GPB—50,000—24-7-16

Indexed

(1)

Mlle

What are th orders now in force & stamps
about th custody of yr money in
th D'S & Salops? I want to see
them. —

But as, the Mun charge of th Regs—
How doth Dy cust o— answer, if
they have th Regs, manage when
they go out on tour?

22/5/92

Nr. 8

Draft Regulations
Export Depot

Nil
Nil/5

Draft Instrs
- B.D
26/5

Memo. No 2

Note: Vide Comptroller's note of 22nd May/82 Serial No 1.

Query no I GOVERNMENT PAPER 8 Reply.

What are the orders now in force about the custody of Govt money and stamps in the Districts and Taluks? ~~Copies of the following to be forwarded~~ Copies of the following Circulars issued from the Comptroller's office in the matter, from time to time, have been received from the Comptroller: —

Serial no (5)1. No 7 dated 22nd April 1863 - Treasuries to be secured with double Locks.

" (5)2. No 68 dated 10th July 1863 - Padlocks for Treasuries.

" (5)3. No 89 dated 14th August 1863 - Taluk Treasuries How to be secured &c.

" (5)4 No 330 dated 6th Novr 1865. Stamps and Labels. Forms of accounts and General Rules.

" (5)5. No 375 dated 7th April 1866 - Amildar's responsibility as to cash &c in Treasury.

(5)6. No 540 dated 24th March 1868 - District Officer's responsibility in Connection with District Treasuries.

Serial No. (7/a) Rules for remittances — 1863

(7/b) Note 1 Rule 6. Chapter 17. Civil account Code (Volume I)

Query no II.

Who has charge of the Keys? How do the Dy Commr and Amildar if they have the Keys manage when they go out on tour?

Reply.

Serial No (3) Para 2. The bulk of the treasure in District Treasuries is secured under double locks, the key of one being held by the Treasury officer and the other by the Treasurer. The same arrangement is also in force as regards Taluk Treasuries. ~~The arrangements in force as regards Taluk Treasuries~~. The Amildar or in his absence from the Taluk Kasba, the Sheristedar keeps the key of one lock and the Taluk Sheriff the other

para 3. The Executive work of District Treasuries is performed at all times, whether the Dy Commr be present at Head Qrs or not, by a Treasury officer duly appointed

by Govt., under the orders of the Collector who is primarily responsible for the security of the cash balance etc and detection of irregularities on the part of the Treasury subordinates. In the absence of the Amildar from the Taluk Kasba, the Treasury work is conducted by the Taluk Sheristedar.

Submitted.

W.D. Accord G.O. prescribes that the Taluk Sheristedar shall not, as a rule, leave the Taluk Head Quarters.

P.T.O.

Memo No 1.

No 3588/171 dy 27.5.92. The Comptroller was requested to supply this office with a collection of orders now in force regarding the custody of Govt money & stamps in the District and Taluk Treasuries.

No 100 dy 6.7.92. 2. The Comptroller forwarded copies of Circulars issued by his office as regards the custody of Govt money, stamps in the Taluk & District Treasuries.

No 1970. A.F 70.92 dy 7.8.92 3. The Compt. was informed that the Collection of Circulars on the subject received from him was not complete quoting certain circulars for instance.

No 1231 dy 20.8.92 4. The Compt. instead of taking the instances quoted as an illustration to show that the Collection submitted by him was incomplete, has disposed of the

these instances quoted by
Railways with refere to instance
No I that the order must
have been issued from
the Chief Engineers office
prior to 1883. and by
submitting a copy of the
Circular issued from the Chief
in 1882 as regards No II
and as regards No III by
referring to the Account
Code. Subdivision 2 extract from
the Civil Account Code.
26/9.92

Submitted with a memo
containing answers to the Hon'ble
Mr. Chentsal Rao's queries
in his note dt. 22nd May 1892.
Serial No D.

15/11/92

I. Do any Orders issued by Railways differ from those in use in Madras? Refer to Heads of Railway orders. Note please —

II what are the Orders in force in Madras with regard Remittances send by Railway Agents from Stations to Railway. When & how are they

need and taken with the heavy
responsibility of the Banking remittance
arrangements by Treasury Officers how
where is it kept and how
is it guarded?

28/12/42

The cash
may be carried
to Council
Rooms Auckland
& handed to Treasurer

28/12/42

Drafted
AK. 31/12

31/12

Comptroller's letter No 3703
dated 27th January 1893

Memo.

Please see the Hon'ble Dewan's order on the accompanying Memo

The queries contained in this office Docket No 11497. A.F 70-92 as per Hon'ble Dewan's* orders dated 31st December 1892 and the Comptroller's replies thereto are given below: —

*Vide Memo: No 1.

Query

I Whether the Mysore Treasury Rules differ from those in use in Madras and if so in what respects and to what extent. The Board's standing orders may be referred to and noted.

Comptroller's reply.

I. The Treasury Rules in force in Mysore are the same as those observed in Madras and are contained in the Fin[illegible] Code Volume I which was introduced into Mysore in 1878.

II What the Rules in force in Madras are with regard to remittances sent by railway and received from outstations by Railway; when

II The rules observed in Mysore in regard to remittances and specie and currency notes are those prescribed in chapter 31 of the said Code.

Query (Cont'd)

when and how they are receive
and taken into the Treasury.

When the Railway remittance
arrives out of Treasury
and Office hours, where it
is kept and how it is guarded?

Comptroller's reply (Cont'd)

When specie remittan
by Railway from outlying
District Treasuries are
made, previous timely
intimation of the remitta
is given by the Treasury
making the remittan
to the Treasury for whic
it is intended to enable it
to arrange for receiving
the same at the Rail
Station and conveying
it to the Treasury. Wh
if the Treasury is Close
for the day, the remittan
is left in charge of the
guard which escorted it
from the Treasury of
remittance till the ne
day when it is taken o

by the Treasury Officer and an acquittance given to the Guard as required by article 667 Chapter 31 of the Code.

The Guard is responsible for the remittance till he obtains the receiving Treasury Officer's acquittance Submitted.

D.D.
3/2/93.

Hon'ble (Rev) Comptroller —

Inter alia there does not appear to be sufficient authority for the extension of the Civil account Code to Mysore Treasuries.

Is there any objection to the Civil account Code being formally introduced into our Province? Please consult the Comptroller & let me know. —

Send me also a copy of the latest Edition of the Civil account code. —

D.D. 17/9/93

Rev. 20/9/93.

Rfl Subd.
D.D.
22/9/93

(Contd. Memo)

The Comptroller on being requested to report whether there is any objection to the Civil account Code being formally introduced into Mysore, now recommends that an Expurgated Edition with the omission of certain Chapters & Sections which are not of practical necessity here, may be ordered to be printed & issued under his direction.

Submitted for orders

D.D. 6/12/93 7/12/93

Rev: Br Submit to Chief Sec putting up the Civil Account Code Vols I & II (latest Edn) which the Hon'ble Chemical Rao has called for. (See preceding page)

Submitted Vols I & II. 19/12/93

13183-4 / R 2. 114-93 7-12-93

Reply as per the Comptroller's No. 13183-4 & 7/12 Last (A copy of this Ord: should be sent to him for info)

24/3 Letter for reference

SD 28/5

(General Serial No. 30.)

1892.

(2)

From

No 21-1891

Serial No 1

To The Comptroller to the Govt of Mysore.

Dated 27th
Despatched 31st } May 1892.
Received

**Enclosures No.**

General No. 3588
No 171

Requesting to be supplied with a collection of orders now in force regarding the Custody of Govt money & Stamps in the Dist and Taluk authorised Treasuries &c

(2)

COPY FOR POST

No. 3588/171 Dt 27 May 1892

To
The Comptroller
to the Government
of Mysore.

Sir.

I am directed to request the favor of your furnishing me with ~~copies~~ a collection of orders now in force regarding the custody of Government money and Stamps in the District and Taluk Treasuries and to report ~~to~~ who has charge of the Keys of the respective Treasuries, & how the business is conducted in the absence of the Dy Commrs & the Assistants on tour. I have the

H. M. [illegible]
Chief Sec

3 1/95

(3)

(General Serial No. 80.)

OFFICE OF THE DEWAN OF MYSORE
3412
21 JUN. 92
198

1892

GOVERNMENT OF MYSORE

From

The Comptroller
Mysore

To

The Chief Secretary to the
Dewan of Mysore

Dated 15" June 92

Despatched 20" June 92

Received

Enclosures No. will follow

General No. 1703

No.

Describing the procedure ~~obtain~~ obtained in Mysore in regard to the Custody of Government Money, Stamps etc in District and Taluq Treasuries

Ref. Mem 20/6/92

Ask for the collection of orders which have not yet been recd. Mem 21/6.

Draft sub?
23/6

A-1
22-6-92

4

COMPTROLLER'S OFFICE
16 JUN 92
MYSORE

(3)

No. 1703

OFFICE OF THE COMPTROLLER OF MYSORE,

*Bangalore,* 15th June 1892.

*From*

~~A. RANGASWAMI IYENGAR, Esq.,~~

*The Comptroller of Mysore.*

*To*

*The Chief Secretary to the Dewan of Mysore.*

SIR,

With reference to your letter No 3588/171 dated 27/30th May 1892 I have the honor to state that the procedure obtaining in Mysore in regard to the custody of government money, stamps &c in District and Taluq Treasuries is that laid down in Chapter 17 of the Civil Account Code. Circular instructions have also been issued by this office from time to time on the subject, copies of which with a list are enclosed for your information.

X Will follow

The bulk of the Treasure in District Treasuries is secured under double the keys of one being held by the

Treasury Officers and the other by the Treasurer. The same arrangement is also in force as regards Taluq Treasuries. The Amildar or in his absence from the Taluq Kasba the Sheristadar keeps the Key of one lock and the Taluq Shroff the other.

The Executive work of District Treasuries is performed at all times whether the Deputy Commissioner is present at Head Quarters or not by a Treasury Officer duly appointed by Government, under the Deputy Commissioners who is primarily responsible for the security of the cash balance &c and detection of irregularities on the part of the Treasury Subordinates. In the absence of the Amildars from the Taluq Kasbas the Treasury business is conducted by the Taluq Sheristadars.

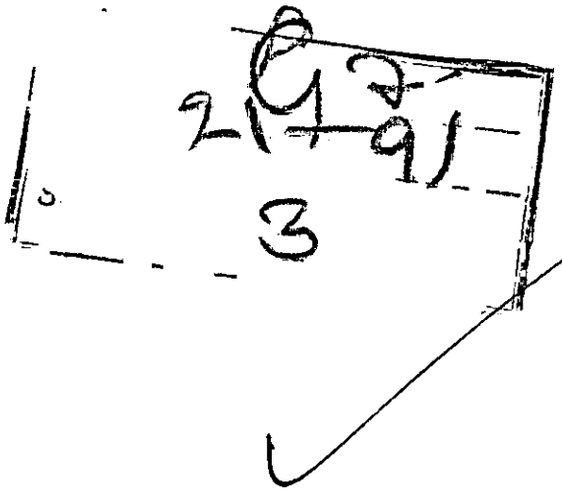
I have the honor to be,
Sir,
your most obedient servant,
M Eagle
For Comptroller

6 1/T95

( General Serial No. 30.)

1892.

(4)



From

The Chief Secretary to the Dewan of Mysore.

To The Comptroller in Mysore.

Dated 24

Despatched 27 June 1892

Received

Enclosures No.

General No. 5388

No. 245-

Has the honor to request that he will expedite the submission of the copies of Circular instructions promised in the above-

B.O.

June 24/6/92

Under Secy:

Number of Full Rupees Shall
Kept in one bag; Bags
as the value of Copper Coins
Shall kept in one bag;

The order directing that when
Money is taken out from
different the older
bags should be taken out,
& so forth

22/July.

Drafted
BN
29/7

(General Serial No. 30.)

OFFICE OF THE DEWAN OF MYSORE
286.
8 JUL 92
R 67

1892.

From The Comptroller
Mysore

To The Chief Secretary to the
Dewan of Mysore

Dated 6"
Despatched 7" July 92
Received 8/7

Enclosures No. one

General No. 100
No

Forwarding Copies of Circular
issued by this Office on
the Custody of Government
moneys Stamps etc in the
District and Taluq Treasuries

Rec'd 8/7/92

Submitted with reference
to para 1 of the Comptroller's
letter No 1703 of 15th June 1892

BN
14/7 Submitted with reference
to the Hon'ble Secretary's
Note dated 22nd May 1892

Mysore
I think there ought 19/7/92
the more of these
Orders - In instance where is
Rec'd 11-7-92 the order giving
effect as the

No. 100

GOVERNMENT OF MYSORE

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 6th July 1892.

COMPTROLLER'S OFFICE JUL 92 MYSORE

From

A. RANGASWAMI IYENGAR, Esq.,

*Comptroller of Mysore.*

To

The Chief Secretary to the
Dewan of Mysore.

SIR,

With reference to your No: 5388/245 dated 24th June 1892, I have the honor to forward herewith copies of Circulars issued by this Office on the custody of Government money stamps &c in the District and Taluq Treasuries.

I have the honor to be
Sir
Your most obedient Servant

A Rangaswami Iyengar
For Comptroller.

9

(D) (5)

Treasuries to be Secured with Double locks.

Circular

No 4
22nd April 1863.

To

The Superintendents of Divisions

1. The Commissioner is desirous of introducing immediately the rule which prevails in other Administrations of securing the principal district Treasuries under double locks of different dimensions, the key of one being retained by the Native Treasurer, and that of the other by the European officer in charge of the Treasury, and in the case of Taluq Treasuries, of entrusting one key to the Amildar, and the other to the shroff. I am accordingly directed to request that you will at once arrange for securing the Treasuries of your District in the manner proposed, using such locks as may be available.

2. I annex for your adoption a form of monthly Cash Balance Report, to be submitted by the Divisional Treasuries to this office punctually on the 1st of every month, the certificate

N. B. See new form prescribed by Circular No 114.

attached to which requires that the Treasuries should be secured in the manner described.

---

11 (5) 2

Padlocks for Treasuries.

Encl 4

To

No 68
10th July 1863.

Officers in charge of Division
Treasuries.

With reference to my Circular No 7 of 31st March I am directed to forward herewith six brass padlocks, for the use of your own and the District Treasuries.

| |
|---|
| × 3 of 3 Inch size<br>3 of 2 3/4 Inch size<br>(One of each size to be sent to each of the District Treasuries. |

The Commissioner desires me to request that strong country made locks may be procured without delay two of different sizes, for each of the Taluq Treasuries, with the view of securing them under the separate keys of the Amildar and the Shroff, as provided for in the Circular.

You will be so good as to report the completion of the arrangement at an early date.

12

Taluk Treasuries - How to be Secured &c.

No 89
14th August
Excise 1863.

To Ex. 5 & 4

Superintendents of Divisions

The Commissioner having had under consideration the reports of Superintendents in reply to my Circular No 3 of 9th May relative to the state of Treasury Buildings in the Talugs, and the manner in which the specie, currency notes, Stamps, &c, are secured, I am directed to communicate the following remarks and instructions for your guidance.

The Commissioner observes that in most Talugs there is a separate Treasure room, either within or adjoining the Cutcherry building, in some the treasure is deposited in pits or wells and in a few it is kept in chests in the body of the building. Currency notes, stamps and postage labels appear to be usually kept in a separate box in charge of the Shroff. It also appears to be a common practice to entrust the Key or one of the Keys of the Treasure room or chest to the Guard.

In my Circular No 68 of the 10th

15 (5) 4

Stamps & Labels - Forms of Accounts and General Rules.

No 330
6th Nov 1865.

To

The Officers in charge of
Treasuries.

× × ×
× × ×
× × ×

Stamps how to be secured at District Treasury &. The entire stock of stamp paper and labels must be placed in the Treasury and kept, as already directed under the joint locks of the Treasury Officer and the Treasurer. The packets of stamp paper received from this office should not be united till the stamps are to be issued. They should be kept in a press with convenient compartments marked with the value of the stamp. The stamp labels may be kept in a box as most convenient, but care must be taken to obviate either stamps or labels being

united?

being soiled or otherwise injured.

---

10th ultimo the Commissioner directed that the Talugs in common with other Treasuries should be secured with double locks of different dimensions, the key of one being kept by the Amildar or in his absence the Sheristadar and that of the other by the Shroff. There appears to be no difficulty in carrying out this instruction where there are separate treasure rooms or pits, and in Talugs, where there are neither the Commissioner desires that large and substantial wooden chests should be provided, with two strong iron hasps, the Amildar's lock being attached to one and the Shroff's to the other. In no case should any Treasure keys be entrusted to the guard.

N. B. Strong country made padlocks are prescribed for Talugs, and Chubbs' brass padlocks have been supplied for District Treasuries.

Currency notes, stamps, labels, &c may be kept in a separate box, but it should be placed either in the Treasury or the chest, so as to be secured like the rest of the treasure.

In those Talugs where the treasure is kept only in bags placed in the Treasury,

Treasury, common wooden boxes should be provided.

These appear to be the only arrangements called for, consistent with security and economy, and he desires that in any case where other special arrangements may seem necessary the Deputy Superintendents may be instructed to submit a report to you.

---

17 (5) 5

Amildars' Responsibility as to Cash &c in Treasury.

No 375
7th April 1866.

To

Deputy Superintendents of Districts

It being desirable to define the responsibilities of the Talug Amildars in respect to the public monies in their charge, the Commissioner directs me to request that you will intimate to them that as heretofore the Amildar will be held personally responsible for all cash, notes, stamps or other valuables in the Talug Cutcherry and for duly accounting for the same.

The Talug Shroff, who is entrusted with one of the keys of the Treasury, will be responsible to the Amildar for monies passing through his hands.

18 (5) 6

District Officer's Responsibility in connection with District Treasuries.

N° 540
24 March 1868.

To

Dy Superintendents.

To avoid misapprehension as to the responsibilities of District officers in relation to the District Treasuries, I have the honor, by desire of the Commissioner, to inform you that whenever an officer may take charge of the office of Deputy Superintendent of a District, it is essential that he should report through the Superintendent the amount of cash, currency notes, stamps, &c, in the District Treasury, after satisfying himself thereof by personal examination. The report should be made in the form prescribed in my Circular N° 192 of 21st May 1864, and should be signed by the officers relieved of the charge of the District as well as by his successor.

The Commissioner observes that it is an error to suppose that because an Assistant is immediately in

in charge of a Treasury, the District Officer is absolved from any personal responsibility.

---

D

Exhibit 4

List of Circulars issued on the Custody of Government money, Stamps &c

| Serial No | Circular No | Date |
|---|---|---|
| 1 | 7 | 22nd April 1863 |
| 2 | 68 | 10th July 1863 |
| 3 | 89 | 14th August 1863 |
| 4 | 330 | 6th November 1865 |
| 5 | 375 | 7th April 1866 |
| 6 | 540 | 24th March 1868 |

(General Serial No. 30.)

1892.

From

The Chief Secretary
to the Dewan of Mysore.

To

The Comptr. (6)

Dated 7th August 92

Despatched 10°

Received

**Enclosures No.**

General No. 1940

No. R.7.70-92

~~Requesting him to~~
~~furnish~~.
Calling for a complete
set of orders issued by
him regarding the
custody & Govt money
& Stamps in the Distrits
& Taluk Treasuries—

References to be marked.

To

The Comptroller in
Mysore.

70
1963 Dated 7th August 92 Despd.
R 770-92 10

His No. 100 dated 6th instant forwarding copies of certain Circular orders issued by this office on the custody of Government money and Stamps in the District and Taluk Treasuries.

---

With reference to the above, observes that the Circulars forwarded with the above does not appear to be complete; there ought to be more of these Circulars, for instance (1) the order fixing Rs 1,000/- as the number of full Rupees to be kept in one

one bag; Rs 62½ as the value of copper coins to be kept in one bag (2) the order directing that when money is taken out for expenditure the older bags should be taken out & so forth. Requests therefore that the ~~The~~ Comptroller ~~is therefore~~ will be good enough ~~requested~~ to furnish this Office with a Complete set of orders on the subject.

(General Serial No. 30.)

189

*From*

*The Chief Secretary*
*to the Dewan of Mysore.*

*To*

*Dated*

*Despatched* 1

*Received*

**Enclosures No.**

*General No.*

*No.*

Dr-o

By Order

Chief Secy

References to be marked.

94 (General Serial No. 30.)

1892

From The Comptroller

OFFICE OF THE
2282.
29 AUG. 92
R628
DEWAN OF

7

Serial 6

To The Chief Secretary to the Dewan of Mysore

Dated 20th

Despatched 27th August 92

Received

Enclosures No. One

General No. 1231/92

No.

Stating that the necessary instructions for regulating the adjustment of coins in Mysore must have been issued by the late Chief Commissioner's office prior to 1863 in which year the Accounts Office was formed.

Rec. Nun 29/8/92

Rec'd 31/8

95

COMPTROLLER'S OFFICE
22 AUG 92
MYSORE

No. 1231

OFFICE OF THE COMPTROLLER OF MYSORE,
*Bangalore,* 20 August 1892.

7

From

~~A. DANGASWAMI PILLAI, ESQ.~~

*The Comptroller of Mysore.*

To

The Chief Secretary to the
Dewan of Mysore.

SIR,

With reference to your No. 1970/R.T.92 dated 9th instant
August 1892, observing that the copies of circulars
forwarded with this office No. 100 dated 6th idem
on the custody of government money and
stamps in the District and Taluq Treasuries
are not complete, inasmuch as (1) the order
fixing Rs 1000/- as the number of whole
rupees to be kept in one bag and Rs 62½
as the value of copper coins to be kept in one
bag and (2) the order directing that when
money is taken out for expenditure the
older bags should be taken out &c are not
in the file, I have the honor to state
that the Treasuries in Mysore existed long
before the formation of this office i.e in
1863 and the necessary instructions for

for regulating the adjustment of coins in bags must have been issued by the late Chief Commissioners office prior to that date. It will however be seen from the rules for Remittances prescribed by this office in 1863 (copy herewith sent) that silver and copper coins are required to be packed in bags of Rs 1000/- and Rs 30/- respectively. As regards the arrangement made for receiving and paying money out of the treasury, I beg to refer you to note 1 Rule 6 Chapter 19 of the Account Code Volume 1 which is in force in Mysore. No separate Circular instructions have been issued on this point.

I have the honor to be,

Sir,

your most obedt. servant.

My Eaton

for Comptroller.

Hon'ble

# Rules for Remittances.

57 (1/a) 8 6

"

Specie Remittances – Remittances in Specie will be made from Taluk Treasuries to the principal Treasury of the District on the 20th of each month as heretofore or at any time when the Cash in the hands of an Amildar may exceed an amount which may in the opinion of the Superintendent of the Division be sufficient for ordinary requirements. Whenever for special reasons it may be necessary to depart from this rule, an immediate report must be made by the Amildar to the Deputy Superintendent of the District.

2. Specie Remittances by Anche or post are hereby strictly prohibited.

3. Remittances in Silver will be put into Canvas bags of 1000 Rupees worth to be closed as usual sealed with the Treasury Officer's or Amildar's Seal and packed in strong wooden boxes capable of containing from 1000 to 5000 Rupees (in even hundreds), and secured with iron clamps – A Supply of boxes of the required sizes should always be kept on hand and should be made up in the Divisional Jails if practicable.

4. Copper should be similarly packed in bags of the same size containing thirty Rupees worth.

Above 5000 to 10000 Rupees – Police with half a parak of Barr or half a Biradary of Siladars.
Above 10000 to 50000 Rupees – Police with a parak of Barr or a party of Siladars.
Above 50000 to 100000 Rupees – 1 Parak of Barr and 1 Biradary of Siladars to every 50000.
About 100000 a parak of Barr and half a Biradary of Siladar to every additional half lac.

N.B:– When the remittance is from a District Treasury, the Guard should be composed solely of Barr or Siladar and when from a Taluk half Barr

5. An escort must invariably be sent with Specie Remittances – A Police guard may suffice when the amount does not exceed Rupees 5000 otherwise a Guard of Police accompanied by Barr or Siladar the strength of which will as far as practicable be regulated by the Scale as per margin but the remitting Officer will exercise his discretion on this point, regard being had to the distance and localities to be traversed and other circumstances with the object of economising the strength of the escort without unnecessary risk to the Treasure.

6 An invoice must accompany every remittance showing the weight and

and half Kandaahar Police armed with matchlocks if able to use them.

Invoice of Remittance from the to the

with a guard of

charge of

| No of box | Description of coin | Number in tale | Weight per box | Value per box |
|---|---|---|---|---|
| | | | | |

(Signed) A. B
Designation.

Received from
the Remittance described in
this invoice for delivery to

In charge of escort.

contents of each box in value and tale. The boxes should be numbered and addressed to the consignee and the contents marked on them. The invoice in the Vernacular will be delivered to the Jemadar or other Officer commanding the escort in charge of the remittance who will give his receipt for the same on a duplicate copy to be retained by the Remitter. The boxes should be weighed in the presence of the escort Officer at the time of delivery.

7. A chuff may accompany every remittance exceeding Rupees one lac he should be furnished with a copy of the invoice and be charged with the duty of bringing back the bags and boxes.

8. Another copy of the invoice must be sent by post on the day the remittance is despatched to the Auditor and Accountant at Bangalore and one to the consignee whose duty it will be immediately on arrival of the remittance, to ascertain whether the boxes agree in weight with the invoice and are in good condition and at once report the arrival to the Remitter describing the appearance of the boxes and mentioning any circumstances worthy of note.

9. Specie Remittances should be credited by the receiving treasury on date of receipt according to the amount entered in the invoice any difference which may be ascertained after the examination of the coins being afterwards adjusted. This rule is necessary to obviate confusion in accounts at head quarters. In the monthly Cash balance report of the Treasury the amount of unexamined remittances should be entered separately though included in the aggregate total of the statement.

Public Service Transfer Receipts

Divisional Treasuries.

10. Remittances by bill or Transfer Receipt. Other public service remittances will be made by Officers in charge of Divisional Treasuries in the English

9 form of Public Service Transfer Receipt to any Treasury of the Province and when destined for places out of the Province they must be drawn on the Commissioner's Treasury, whence a Transfer Receipt will be issued, in exchange.

10 Forms will be printed and Supplied by the Superintendent of the Commissioner's Press at Bangalore on the application of Deputy Superintendents of Districts.

**Taluk Treasuries:**

11 Remittances on the Public Service tendered by Public Officers may be received by Amildars, credited in their accounts and forwarded with other Specie to the District Treasury a Simple receipt being given by the Amildar on presentation of which the amount will be paid to the party named, at the District Treasury

13 Remittances on private account will be made exclusively in the English form of privilege remittance transfer receipt through Officers in charge of Divisional Treasuries only by whom they may be granted to Civil Officers and Establishments to the extent of their Civil Salaries on the Commissioners Treasury at Bangalore only whence a transfer receipt will be issued in exchange if required on either of the Presidency Treasuries of Calcutta or Madras. A premium of 1 per Cent is chargeable on such remittances to Calcutta which should be included in the Bill on the Commissioner's Treasury where it will be credited.

**Privilege Remittances.**

14. No privilege remittances will be made either by or to the Taluk Treasuries.

**Supply Bills.**

15. Supply Bills in the English form will only be issued with the Commissioner's Sanction and will be drawn on the Deputy

Supply Bills. 40 0

Superintendent of the Divisional Treasury who if the Bill is payable at a Talook will immediately give the necessary advice to the Builder.

16. The Deputy Superintendents will be guided by the Rules for Bills of exchange, Public Service and Privilege remittances in use in the Treasuries under the Government of India, copies of which accompany.

(Signed) H. Hudson
Acting Auditor and Accountant.

Copy

S. Lamm

Chief Assistant
to the Comptroller.

31

I/6

Extract from Civil Account Code (Vol I).

Exhibit 6

Note 1, Rule 6; Chapter 17

As regards specie, two different boxes (or other receptacles) must be in use, at the same time, one into which the money received is placed, the other from which that required is given out. The money given out must be that which has been longest in the Treasury, and each box must be completely emptied, and the contents passed out before another is taken up; if the treasure is kept in piles or in a single treasure vault, the Collector will record an order specifying the precise arrangement to be observed, so that all coin received may, in due turn, pass out of the Treasury."

compd.
SL.

copd. MG.

32

(General Serial No. 30.)

1892

9

C 47
21-91
7

*From* The Chief Secretary to the Dewan of Mysore.

*To* The Comptr to the Govt of Mysore

*Dated* 31st December 192

*Despatched*

*Received*

**Enclosures No.**

*General No* 11497

*No.* R-7-70-92

Requesting the Comptr to consult the Madras Rules on the subject of custody of Govt money & stamps in Govt Treasuries, and to submit a memo on certain points referred to within.

33

No 11497

R. H. 70-92

To. 31-12-92
12-1-93

The Comptroller to
Mysore Govt.

Dated 31st December 92.

---

His letter No. 1231 of 20th Aug. last subg copy of Rules for remittances and stating that instructions for regulating adjustment of coins must have been issued prior to 1863

---

In reply to the above & previous correspondence on the same subject

The Comptroller is requested to consult the Madras Rules and submit a memo ~~with reference~~ on the following points:-

I Whether the Mysore Treasury Rules differ from those in use in Madras & the Board's standing orders may be referred to and noted for record.

If so in what respects & to what extent

V 24

II What the Rules in force in Madras are, with regard to remittances sent by Railway and received from out Stations by Railway;- When and how they are received and taken into the Treasury;- ~~Supposing~~ when the Railway remittance arrives out of Treasury and Office hours, where it is kept and how it is guarded.

By Order

Draft: 31/12

Chief Secy

A.K. 30/12

217

(General Serial No. 30.)

8198.

1893 30 JAN. 93 R 211

From The Comptroller of Mysore

To The Chief Secretary to the Durbar of Mysore

Dated 27 Mysore

Despatched 30 January.

Received

Enclosures No./

General No. 3703.

No.

States that the Treasury rules in force are the same contained in the Civil account code Volume I. as observed in Mysore

Rev Ref. Mem 30/

Memo Subd

3/2/93

To The same No 6761 dt 5/10/93

R 770-92

Mysore Govt. C. Press, Bangalore.—16-1-93.—1,000.

BS

Recd 30/1

M. G. C. P. 5-11-92.—200.

COMPTROLLER'S OFFICE
27 JAN 93
MYSORE

No. 3703

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 27th January 1893.

10

*From*

THE COMPTROLLER TO THE GOVERNMENT OF MYSORE.

*To*

THE Chief Secretary to the Dewan of Mysore

SIR,

In reply to your docket No: (9) 11497 / R.7.70-92 dated 31st December 1892, I have the honor to state that the Treasury rules in force in Mysore are the same as those observed in Madras and are contained in the Civil Account Code Volume I. This Code was introduced by the Government of India in the year 1878 and distributed for the guidance of Treasuries in Mysore under circular of this Office No. 1395 dated 7th November 1878 in matters relating to Treasury procedure and accounts.

× (Copy enclosed)

2. The rules observed in Mysore in regard to remittances of specie and currency notes are those prescribed in chapter 31 of the said Code.

3. When specie remittances by railway from outlying district Treasuries are made, previous timely intimation of the remittance is given by the Treasury making the remittance to the Treasury for which it is intended to enable it to arrange for receiving the same at the Railway Station and conveying it to the Treasury where if the Treasury is closed for the day the remittance is left in charge of the guard which escorted it from the Treasury of remittance till the next day when it is taken over by the Treasury Officer and an acquittance to the guard as required by 667 chapter 31. of the Code.

The

4. The guard is responsible for the remittance till he obtains the receiving Treasury Officer's acquittance.

I have the honor to be

Sir,

Your most obedient servant

Wm Lyle

for Comptroller

W.L.

Circular No: 1395
Dated 7th November
1878.

Civil Account Code

The Deputy Accountant General has the honor to advise the despatch of copies of the Comptroller Generals Civil Account Code to the under-mentioned Officers. This Code will supersede all preceding Circular Orders of the Comptroller General on the subject referred to in it and should be quoted in correspondence with this Office.

Parts I and II

Deputy Commissioners of Districts — 1 copy
District Treasury Officers — 1 copy for Office
1 for Account Branch

Part I only ——— 1 for Cash Branch

Secretary to the Chief Commissioner 2
Judicial Commissioner ——— 1
Commissioners of Divisions ——— 1 each
Asst. Commissioners ——— 1 "
Dy. Supdt. Gl. of Police } ——— 2 "
and Military Asst. } ——— 3
Judge Small Cause Court — 1
Cantonment Magistrate — 1
Imam Superintendent — 1
Superintendent of Survey — 1

P.T.O.

by: Supt^t^ of Survey ——/ Copy 1/0
by: Inspt^r^ General Ind^l^ Dept^t^ /
Surgeon Mysore Commn^r^ —/
Dist^t^ Surgeons ———— / each
Director of Public Instruction —3/
Conservator of Forests —/
Apt^t^ Conservators —— / each

(Signed) H. Hudson

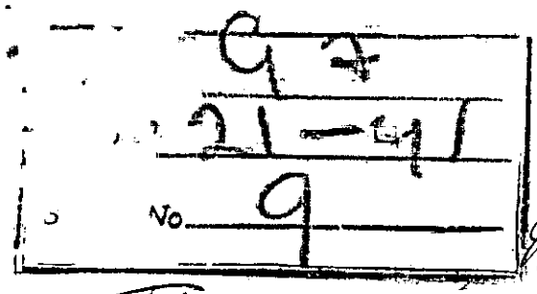
Deputy Accountant
General of Mysore

"Copy"

S. Ranson
Chief Assistant
to the Comptroller

41

(11)




1893

The Comptroller
in Mysore

No 6761 Dy 5-10-93
R.T. 70-92 / 7

Dy Sept 93

No

Sir:

His letter no 3703 Dy 27th Sept 93 stating that the Treasury Rules in force in Mysore are the same as those contained in the Civil Account Code Vol I and are observed in Madras.

In reply, I am to request to be informed whether there is any objection to the Civil Account Code being formally introduced into this province.

I have &c

Secy to Govt

Chief Secy

Dy Mysore
29/9.

Madras are near
~~in which the Accountant~~
Our Treasuries are
~~District Treasuries~~
~~most Collectors~~
~~Deputy Collectors~~ ~~their Collectors~~
~~only~~ ~~are classified in~~
~~the Accounts~~

Should it be that
by this instructions the
Comptroller will be
precluded to modify
wherever he
considers it
by Govt

(General Serial No. 30.)

189

*From*

*The Chief Secretary*
*to the Dewan of Mysore.*

*To*

*Dated*

*Despatched*

*Received*

**Enclosures No.**

*General No.*
*No.*

References to be marked.

Mysore Govt. C. Press, Bangalore.—9-1-93.—3,000.

(General Serial No. 30.)

1893. M

From

The Comp

(7)

To

The Chief Secretary to the Dewan of Mysore

Dated 14th } November

Despatched 16th }

Received

Enclosures No.

General No. 2708
No.

Recommending under the circumstances explained that an expurgated Edition of the bodes referred to may be printed.

To
The Same No. 20542
RA 114-93 28/6/94

Read 17/11

Submitted with office Note Cont. 23/11

No. 2708

OFFICE OF THE COMPTROLLER OF MYSORE,

*Bangalore,* 14th November 1893.

COMPTROLLER'S OFFICE
14 NOV. 93
MYSORE

7

*From*

E. R. SUBBRAYAR, Esq.,
*Comptroller of Mysore.*

*To*

*The* Chief Secretary
to the Dewan of Mysore.

SIR,

With reference to your docket No. 6761 R 70-92 dated 5/7 October 1893, I have the honour to state that the Civil Account Code Volume I introduced by the Government of India in 1878 has been the guide of officers in Mysore in the conduct of Treasury work, copies of the Code having been distributed for guidance of Treasury officers under this office circular No. 1395 dated

7th November 1878, I therefore see no objection to its now being formally introduced into the Provinces under the sanction of Government.

Volume II of this Code which relates to procedure in account offices, has also been the guide of this office since it was issued by the Government of India. It may also be formally introduced for the use of Account branch of the Administration and for examination purposes, this part of the Civil Account Code having been added last year to the list of subjects

In the Court of Common Pleas.

Jasper Adams, Plaintiff

vs.

The Home Fire Insurance Co. Defendant

Plaintiff's Exhibit 1

Plaintiff's Exhibit 2

Plaintiff's Exhibit 3

Plaintiff's Exhibit 4

Plaintiff's Exhibit 5

Plaintiff's Exhibit 6

Plaintiff's Exhibit 7

Plaintiff's Exhibit 8

Plaintiff's Exhibit 9

Plaintiff's Exhibit 10

Plaintiff's Exhibit 11

Plaintiff's Exhibit 12

Plaintiff's Exhibit 13

Plaintiff's Exhibit

and assigned under my direction.

I have the honor to be

Sir

Your most obedient Servant.

Thy Eagle

Pro Comptroller

Jobbs

47

28th May 94.

To.

The Comptroller, Mysore Govt

Bangalore.

No 20542 dt 28th May 1894

R.F. 114-93 30

Section 93

File No 21-91

Serial No. 11

8

His Letter No 2708 dated 14/11/93, recommending ~~that under circumstances explained~~, the printing, under his direction, of an expurgated edition of the Civil Account Code Vols I & II and their issue to the Treasuries in the State.

In reply has the honor the Comptroller to refer ~~him~~ to Govt Proc No 13183-4 R.F. 114-93 dated 4th February last.

Chief Secretary.

Ltr

28/5

No. 5

(General Serial No. 30.)

189

*From*

*The Chief Secretary to the Dewan of Mysore.*

*To*

*Dated*

*Despatched*

*Received*

**Enclosures No.**

*General No.*

*No.*